



3013 (02-09-04)

ANNUAL REPORT

OF

Name: APPLETON WATER DEPT

Principal Office: 100 N. APPLETON STREET
APPLETON, WI 54911

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I TONY SAUCERMAN of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/2001
(Date)

ASSISTANT FINANCE DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: APPLETON WATER DEPT

Utility Address: 100 N. APPLETON STREET
APPLETON, WI 54911

When was utility organized? 12/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TONY SAUCERMAN

Title: ASSISTANT FINANCE DIRECTOR

Office Address:

100 N. APPLETON STREET
APPLETON, WI 54911

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE, & COMPANY, LLP

Title: CPA FIRM

Office Address: VIRCHOW KRAUSE, & COMPANY, LLP

4600 AMERICAN PARKWAY
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: JANDRES@VIRCHOWKRAUSE.COM

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW KRAUSE, & COMPANY, LLP**Title:** CPA FIRM**Office Address:** VIRCHOW KRAUSE, & COMPANY, LLP
4600 AMERICAN PARKWAY
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 3/29/2000**Period covered by most recent audit:** YEAR ENDED 12/31/00

Names and titles of utility management including manager or superintendent:

Name: DUANE LEAF**Title:** DIRECTOR OF UTILITIES**Office Address:**
2006 E. NEWBERRY STREET
APPLETON, WI 54915**Telephone:** (920) 832 - 5945**Fax Number:** (920) 832 - 5949**E-mail Address:**

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:MR CHARLIE GOFF
MRS KATHY GROAT
MR JEROME R HILER
MR RON KLEMP, SR
MR EDWARD L SPANG

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,846,940	7,246,728	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,726,923	3,193,265	2
Depreciation Expense (403)	1,698,376	1,628,870	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,017,003	1,002,563	5
Total Operating Expenses	6,442,302	5,824,698	
Net Operating Income	2,404,638	1,422,030	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,404,638	1,422,030	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	19,671	2,918	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,376,457	1,895,341	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,396,128	1,898,259	
Total Income	3,800,766	3,320,289	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,800,766	3,320,289	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,304,432	2,117,547	14
Amortization of Debt Discount and Expense (428)	162,073	153,917	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	134,428	164,552	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	2,600,933	2,436,016	
Net Income	1,199,833	884,273	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,772,004	14,352,111	20
Balance Transferred from Income (433)	1,199,833	884,273	21
Miscellaneous Credits to Surplus (434)	0	535,620	22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	16,971,837	15,772,004	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL FUNDS AND INVESTMENTS	1,376,457	5
Total (Acct. 419):	1,376,457	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	19,671				19,671	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	19,671	0	0	0	19,671	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	8,846,940	0	0	0	8,846,940	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	8,846,940	0	0	0	8,846,940	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,374,426		1,374,426	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	70,143		70,143	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,444,569	0	1,444,569	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	99,015,961	69,870,608	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	14,006,404	12,573,352	2
Net Utility Plant	85,009,557	57,297,256	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	85,009,557	57,297,256	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	42,085	18,713	8
Special Funds (125-128)	16,970,667	28,376,424	9
Total Other Property and Investments	17,012,752	28,395,137	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		366,463	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)	544,320	513,060	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,988,742	1,688,336	15
Other Accounts Receivable (143)	16,324	4,125	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	93,003	74,898	18
Materials and Supplies (151-163)	351,955	338,175	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	59,702	175,342	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,054,146	3,160,499	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	604,629	620,179	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	604,629	620,179	
Total Assets and Other Debits	105,681,084	89,473,071	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,960,528	1,570,874	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	16,971,837	15,772,004	28
Total Proprietary Capital	18,932,365	17,342,878	
LONG-TERM DEBT			
Bonds (221-222)	67,210,000	50,495,000	29
Advances from Municipality (223)	2,662,922	3,310,843	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	69,872,922	53,805,843	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,747,770	4,390,464	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		5,081	35
Taxes Accrued (236)	940,728	940,728	36
Interest Accrued (237)	31,702	39,318	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	256,285	225,602	41
Total Current and Accrued Liabilities	3,976,485	5,601,193	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,899,312	12,723,157	49
Total Liabilities and Other Credits	105,681,084	89,473,071	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	51,732,385	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	997,373				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	46,286,203				7
Total Utility Plant	99,015,961	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	14,006,404	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	14,006,404	0	0	0	
Net Utility Plant	85,009,557	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	12,573,352				12,573,352	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,698,376				1,698,376	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	71,283				71,283	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Miscellaneous Adjustments	6				6	12
Total credits	1,769,665	0	0	0	1,769,665	13
Debits during year						14
Book cost of plant retired	306,645				306,645	15
Cost of removal	29,968				29,968	16
Other debits (specify):						17
NONE	0				0	18
Total debits	336,613	0	0	0	336,613	19
Balance End of Year	14,006,404	0	0	0	14,006,404	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	351,955	338,175	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u><u>351,955</u></u>	<u><u>338,175</u></u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Revenue Refundiing Bonds	9,308	428	43,701	1
1994 G.O. Note	1,862	428	1,550	2
1995 G.O. Note	1,094	428	903	3
1996 G.O. Note	809	428	2,401	4
1997 G.O. Note	2,255	428	7,879	5
1998 BANS	76,154	428	114,230	6
1998 Revenue Bonds	9,630	428	68,380	7
2000 BANS	11,799	428	70,796	8
2000 REVENUE REFUNDING BONDS	1,165	428	62,764	9
Loss on 1993 Refunding	47,997	428	232,025	10
Total			604,629	
Unamortized premium on debt (251)				
NONE	0	0	0	11
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,570,874	1
Changes during year (explain):		
MAINS SERVICES AND HYDRANTS INSTALLED	389,654	2
Balance end of year	1,960,528	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Refunding Bonds	07/01/1993	01/01/2009	5.20%	5,330,000	1
1998 BANS	12/01/1998	07/01/2002	3.95%	39,820,000	2
Revenue Bonds 1998	12/02/1998	01/01/2014	4.60%	4,725,000	3
2000 BANS	10/01/2000	07/01/2002	5.00%	14,045,000	4
REVENUE BONDS 2000	10/15/2000	01/01/2020	5.20%	3,290,000	5
Total Bonds (Account 221):				67,210,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 67,210,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 G.O. Note	06/01/1994	04/01/2002	4.60%	450,000	1
1995 G.O. Note	10/01/1995	10/01/2002	4.28%	370,000	2
1996 G.O. Note	08/01/1996	10/01/2006	4.93%	735,000	3
1997 G.O. Note	09/03/1997	04/01/2007	4.00%	1,060,000	4
1992 G.O. Note	02/01/1992	04/01/2001	5.28%	47,922	5
Total for Account 223				<u>2,662,922</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	940,728	1
Accruals:		
Charged water department expense	1,017,003	2
Charged electric department expense		3
Charged sewer department expense	30,243	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,047,246	
Taxes paid during year:		
County, state and local taxes	942,752	6
Social Security taxes	94,824	7
PSC Remainder Assessment	9,670	8
Other (explain):		
NONE		9
Total payments and other debits	1,047,246	
Balance end of year	940,728	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Revenue Refunding Bonds 1993	0	301,329	301,329	0	2
Revenue Bonds - 1998	0	215,923	215,923	0	3
2000 BANS		175,562	175,562	0	4
1998 BANS	0	1,572,890	1,572,890	0	5
REVENUE BONDS - 2000		38,728	38,728	0	6
Subtotal	0	2,304,432	2,304,432	0	
Advances from Municipality (223)					
1992 G.O. Notes	1,354	3,420	4,086	688	7
1994 G.O. Notes	8,031	24,740	27,200	5,571	8
1995 G.O. Notes	5,851	17,923	19,750	4,024	9
1996 G.O. Notes	10,389	37,883	39,108	9,164	10
1997 G.O. Notes	13,693	50,462	51,900	12,255	11
Subtotal	39,318	134,428	142,044	31,702	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	39,318	2,438,860	2,446,476	31,702	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	12,723,157	0	0	0	0	12,723,157	1
Add credits during year:							
For Services	27,724					27,724	2
For Mains	148,431					148,431	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	12,899,312	0	0	0	0	12,899,312	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	42,085	2
Total (Acct. 124):	42,085	
Sinking Funds (125):		
RESERVE ACCOUNT	1,938,578	3
DEPRECIATION	500,000	4
REDEMPTION ACCOUNT	199,652	5
BOND CONSTRUCTION	14,332,437	6
Total (Acct. 125):	16,970,667	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,988,742	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	1,988,742	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		17
Other (specify):		
MISCELLANEOUS	16,324	18
Total (Acct. 143):	16,324	
Receivables from Municipality (145):		
TAX ROLL - DELINQUENT BILLS AND SPECIAL ASSESSMENTS	93,003	19
Total (Acct. 145):	93,003	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	50,274,652	0	0	0	50,274,652	1
Materials and Supplies	345,065	0	0	0	345,065	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	13,289,878	0	0	0	13,289,878	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	12,811,234	0	0	0	12,811,234	6
Other (specify):					0	7
Average Net Rate Base	24,518,605	0	0	0	24,518,605	
Net Operating Income	2,404,638	0	0	0	2,404,638	8
Net Operating Income as a percent of						
Average Net Rate Base	9.81%	N/A	N/A	N/A	9.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,765,701	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	16,371,920	3
Other (Specify):		4
Total Average Proprietary Capital	18,137,621	
Net Income		
Net Income	1,199,833	5
Percent Return on Proprietary Capital	6.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

Overall increase in revenues due to rate increase was 16%. New rates were effective for 10 months of 2000.

5. Obligations incurred or assumed, excluding commercial paper.

Revenue bonds issued for water treatment facility upgrade for \$17,490,000 in October of 2000.

6. Formal proceedings with the Public Service Commission.

New rates effective March 1, 2000. Application currently pending for rate increase.

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Accountant's Compilation Report

To the Governing Body
Appleton Water Department
Appleton, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin, an enterprise fund of the Appleton Water Department as of December 31, 2000 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
April 2, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

This should have been a "no response necessary" letter.

July 20, 2001

Mr. Tony Saucerman, Assistant Finance Director
Appleton Water Department
100 North Appleton Street
Appleton, WI 54911-4799

2000 Analytical Review DWCCA-190-ELE

Dear Mr. Saucerman:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On Page F-19, \$16,324 is reported in Account 143, Other Accounts Receivable, described as "miscellaneous." The head note to this schedule requests that amounts "greater than \$10,000" be described fully. Please furnish an explanation of this amount and follow this procedure in the future.
2. On Page W-5, Administrative and General Expenses, Customer Accounts Expense, and Transmission and Distribution Expenses, increased over 15% and \$10,000 from the prior year without an explanation as requested by the schedule head note. Please provide an explanation and follow this procedure in the future.
3. We appreciate the response from Duane Leaf, City of Appleton, Director of Utilities, to our January 4, 2001 letter about minimizing water losses. Congratulations on the concerted effort and effective results that have been obtained! As a single source of unaccounted water it appears that the Water Filtration reporting correction was significant. Your pro-active approach of monthly reporting of the three Water Divisions, Distribution, Finance and Filtration, should ensure the on-going success of keeping unaccounted water percentages within acceptable levels. Perhaps your approach to resolving this problem can be shared so other Wisconsin utilities may learn what can be done and how results can be achieved. We encourage you to do this through conferences and trade journals.
4. On page W-5, \$964 is reported in Account 904, Uncollectible Accounts. In the future, please note that this amount should also be deducted from the remainder assessment revenues (Page F-4, line 5).

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

FINANCIAL SECTION FOOTNOTES

be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\190.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	8,648,815	1
Total Sales of Water	8,648,815	
Other Operating Revenues		
Forfeited Discounts (470)	23,244	2
Miscellaneous Service Revenues (471)	43,954	3
Rents from Water Property (472)	72,381	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	58,546	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	198,125	
Total Operating Revenues	8,846,940	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	32,324	8
Pumping Expenses (620-633)	487,269	9
Water Treatment Expenses (640-652)	1,268,970	10
Transmission and Distribution Expenses (660-678)	997,549	11
Customer Accounts Expenses (901-905)	372,142	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	568,669	14
Total Operation and Maintenance Expenses	3,726,923	
Other Operating Expenses		
Depreciation Expense (403)	1,698,376	15
Amortization Expense (404-407)		16
Taxes (408)	1,017,003	17
Total Other Operating Expenses	2,715,379	
Total Operating Expenses	6,442,302	
NET OPERATING INCOME	2,404,638	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	31	37	8,128	2
Industrial				3
Total Unmetered Sales to General Customers (460)	31	37	8,128	
Metered Sales to General Customers (461)				
Residential	22,924	1,205,603	3,936,473	4
Commercial	1,597	485,558	1,246,605	5
Industrial	95	513,107	992,645	6
Total Metered Sales to General Customers (461)	24,616	2,204,268	6,175,723	
Private Fire Protection Service (462)	255		121,533	7
Public Fire Protection Service (463)	24,566		879,187	8
Other Sales to Public Authorities (464)	58	73,639	183,363	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	741,825	1,280,881	11
Interdepartmental Sales (467)				12
Total Sales of Water	49,528	3,019,769	8,648,815	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Grand Chute	Well	741,825	1,280,881	1
Waverly Beach	Well			2
Total		741,825	1,280,881	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	879,187	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	879,187	
Forfeited Discounts (470):		
Customer late payment charges	23,244	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	23,244	
Miscellaneous Service Revenues (471):		
STANDBY CHARGE WAVERLY BEACH	5,772	7
MISCELLANEOUS REVENUE (TURN ON CHARGE PERMITS)	6,789	8
DAMAGE TO CITY PROPERTY	31,393	9
Total Miscellaneous Service Revenues (471)	43,954	
Rents from Water Property (472):		
LEASE REVENUE	72,381	10
Total Rents from Water Property (472)	72,381	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	58,311	12
Other (specify):		
HYDRANT TESTING	175	13
OTHER WATER REVENUES - MISCELLANEOUS JOBS	60	14
Total Other Water Revenues (474)	58,546	
Amortization of Construction Grants (475):		
NONE		15
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	15,273	6
Maintenance of Structures and Improvements (611)	14,456	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	2,595	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	32,324	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	222,480	17
Pumping Labor and Expenses (624)	203,268	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	26,731	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	17,351	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	17,439	25
Total Pumping Expenses	487,269	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	179,233	26
Chemicals (641)	579,265	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	414,594	28
Miscellaneous Expenses (643)	27,659	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	739	32
Maintenance of Water Treatment Equipment (652)	67,480	33
Total Water Treatment Expenses	1,268,970	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	85,312	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	142,687	36
Meter Expenses (663)	270,436	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	2,424	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,220	43
Maintenance of Transmission and Distribution Mains (673)	281,113	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	106,574	46
Maintenance of Meters (676)	23,046	47
Maintenance of Hydrants (677)	75,737	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	997,549	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	30,451	51
Customer Records and Collection Expenses (903)	340,727	52
Uncollectible Accounts (904)	964	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	372,142	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,897	56
Office Supplies and Expenses (921)	68,212	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	59,176	59
Property Insurance (924)	18,000	60
Injuries and Damages (925)	24,540	61
Employee Pensions and Benefits (926)	317,461	62
Regulatory Commission Expenses (928)	11,116	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,466	65
Rents (931)		66
Maintenance of General Plant (932)	1,801	67
Total Administrative and General Expenses	568,669	
Total Operation and Maintenance Expenses	3,726,923	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	0	940,728	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		28,219	2
Net property tax equivalent		912,509	
Social Security		94,824	3
PSC Remainder Assessment		9,670	4
Other (specify): NONE			5
Total tax expense		<u>1,017,003</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet	Outagamie	Winnebago		1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203900	0.209000	0.209900		3
County tax rate	mills		4.468100	5.026200	5.281700		4
Local tax rate	mills		9.028500	9.255300	9.294400		5
School tax rate	mills		9.870000	10.117900	10.160700		6
Voc. school tax rate	mills		1.890800	1.938200	1.946400		7
Other tax rate - Local	mills		0.000000	0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000		9
Total tax rate	mills		25.461300	26.546600	26.893100		10
Less: state credit	mills		1.603500	1.539600	1.591300		11
Net tax rate	mills		23.857800	25.007000	25.301800		12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.028500	9.255300	9.294400		14
Combined School Tax Rate	mills		11.760800	12.056100	12.107100		15
Other Tax Rate - Local	mills		0.000000	0.000000	0.000000		16
Total Local & School Tax	mills		20.789300	21.311400	21.401500		17
Total Tax Rate	mills		25.461300	26.546600	26.893100		18
Ratio of Local and School Tax to Total	dec.		0.816506	0.802792	0.795799		19
Total tax net of state credit	mills		23.857800	25.007000	25.301800		20
Net Local and School Tax Rate	mills		19.480033	20.075421	20.135145		21
Utility Plant, Jan. 1	\$	69,870,608	25,165,752	43,826,381	878,475		22
Materials & Supplies	\$	338,175	0	338,175	0		23
Subtotal	\$	70,208,783	25,165,752	44,164,556	878,475		24
Less: Plant Outside Limits	\$	21,215,656	729,918	20,485,738	0		25
Taxable Assets	\$	48,993,127	24,435,834	23,678,818	878,475		26
Assessment Ratio	dec.		0.980912	0.956846	0.952846		27
Assessed Value	\$	47,463,436	23,969,403	22,656,982	837,051		28
Net Local & School Rate	mills		19.480033	20.075421	20.135145		29
Tax Equiv. Computed for Current Year	\$	938,627	466,925	454,848	16,854		30
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	940,728					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	294,377		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,270,176		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,564,553	0	
PUMPING PLANT			
Land and Land Rights (320)	43,384		12
Structures and Improvements (321)	1,335,283		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	845,116		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	74,791		20
Total Pumping Plant	2,298,574	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	163,300		21
Structures and Improvements (331)	1,827,134		22
Water Treatment Equipment (332)	4,438,229	103,115	23
Total Water Treatment Plant	6,428,663	103,115	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60,724		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			294,377	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,270,176	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,564,553	
PUMPING PLANT				
Land and Land Rights (320)			43,384	12
Structures and Improvements (321)			1,335,283	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			845,116	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			74,791	20
Total Pumping Plant	0	0	2,298,574	
WATER TREATMENT PLANT				
Land and Land Rights (330)			163,300	21
Structures and Improvements (331)			1,827,134	22
Water Treatment Equipment (332)	24,745		4,516,599	23
Total Water Treatment Plant	24,745	0	6,507,033	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			60,724	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,494,846		26
Transmission and Distribution Mains (343)	24,678,940	2,362,719	27
Fire Mains (344)	0		28
Services (345)	4,031,225	297,402	29
Meters (346)	2,821,936	271,949	30
Hydrants (348)	1,722,909	173,474	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	34,810,580	3,105,544	
GENERAL PLANT			
Land and Land Rights (389)	55,095		33
Structures and Improvements (390)	1,866,486		34
Office Furniture and Equipment (391)	47,755		35
Computer Equipment (391.1)	63,475		36
Transportation Equipment (392)	504,787	5,951	37
Stores Equipment (393)	6,748		38
Tools, Shop and Garage Equipment (394)	227,992	5,040	39
Laboratory Equipment (395)	28,381	2,461	40
Power Operated Equipment (396)	224,214		41
Communication Equipment (397)	89,310		42
SCADA Equipment (397.1)	600,306		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	3,714,549	13,452	
Total utility plant in service directly assignable	48,816,919	3,222,111	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	48,816,919	3,222,111	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,494,846	26
Transmission and Distribution Mains (343)	50,641		26,991,018	27
Fire Mains (344)			0	28
Services (345)	898		4,327,729	29
Meters (346)	97,216		2,996,669	30
Hydrants (348)	10,262		1,886,121	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	159,017	0	37,757,107	
GENERAL PLANT				
Land and Land Rights (389)			55,095	33
Structures and Improvements (390)			1,866,486	34
Office Furniture and Equipment (391)	219		47,536	35
Computer Equipment (391.1)			63,475	36
Transportation Equipment (392)	117,816		392,922	37
Stores Equipment (393)			6,748	38
Tools, Shop and Garage Equipment (394)	1,751		231,281	39
Laboratory Equipment (395)	3,097		27,745	40
Power Operated Equipment (396)			224,214	41
Communication Equipment (397)			89,310	42
SCADA Equipment (397.1)			600,306	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	122,883	0	3,605,118	
Total utility plant in service directly assignable	306,645	0	51,732,385	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	306,645	0	51,732,385	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	204,108	2.22%	6,535	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	557,619	1.72%	21,847	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	761,727		28,382	
PUMPING PLANT				
Structures and Improvements (321)	580,328	2.70%	36,053	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	375,014	3.03%	25,607	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	50,514	4.00%	2,992	15
Total Pumping Plant	1,005,856		64,652	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,145,212	18.66%	340,944	16
Water Treatment Equipment (332)	2,995,966	13.49%	611,707	17
Total Water Treatment Plant	4,141,178		952,651	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	490,649	1.84%	27,505	19
Transmission and Distribution Mains (343)	2,160,479	0.77%	201,528	20
Fire Mains (344)	0			21
Services (345)	1,129,346	2.30%	96,128	22
Meters (346)	1,290,345	4.00%	148,636	23
Hydrants (348)	184,926	1.47%	26,499	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,255,745		500,296	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					210,643	3
314					0	4
315					0	5
316					579,466	6
317					0	7
	0	0	0	0	790,109	
321					616,381	8
322					0	9
323					0	10
324					0	11
325					400,621	12
326					0	13
327					0	14
328					53,506	15
	0	0	0	0	1,070,508	
331					1,486,156	16
332	24,745				3,582,928	17
	24,745	0	0	0	5,069,084	
341					0	18
342					518,154	19
343	50,641	14,804			2,296,562	20
344					0	21
345	898	7,508			1,217,068	22
346	97,216				1,341,765	23
348	10,262	7,656			193,507	24
349					0	25
	159,017	29,968	0	0	5,567,056	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	145,613	2.78%	51,888	26
Office Furniture and Equipment (391)	41,135	8.33%	3,969	27
Computer Equipment (391.1)	63,475	14.29%	0	28
Transportation Equipment (392)	304,415	5.70%	51,620	29
Stores Equipment (393)	3,521	5.26%	355	30
Tools, Shop and Garage Equipment (394)	153,245	6.67%	15,318	31
Laboratory Equipment (395)	8,495	3.57%	1,003	32
Power Operated Equipment (396)	155,409	10.00%	31,383	33
Communication Equipment (397)	49,657	9.09%	8,118	34
SCADA Equipment (397.1)	483,881	10.00%	60,030	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,408,846		223,684	
Total accum. prov. directly assignable	12,573,352		1,769,665	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 12,573,352		 1,769,665	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					197,501	26
391	219				44,885	27
391.1					63,475	28
392	117,816				238,219	29
393					3,876	30
394	1,751				166,812	31
395	3,097				6,401	32
396					186,792	33
397					57,775	34
397.1					543,911	35
398					0	36
399					0	37
	122,883	0	0	0	1,509,647	
	306,645	29,968	0	0	14,006,404	
					0	38
	306,645	29,968	0	0	14,006,404	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		322,184		322,184	1
February		294,237		294,237	2
March		312,719		312,719	3
April		306,627		306,627	4
May		344,010		344,010	5
June		332,183		332,183	6
July		370,255		370,255	7
August		342,740		342,740	8
September		299,164		299,164	9
October		303,328		303,328	10
November		283,785		283,785	11
December		292,068		292,068	12
Total for year	0	3,803,300	0	3,803,300	
Less: Measured or estimated water used in main flushing and water treatment during year				56,868	13
Less: Other utility use				303,044	14
Other utility use explanation:					15
MAIN BREAKS, HYDRANT FLUSHING, FIRE DEPT USE, METERED AND UNMETERED WATER SALES FROM HYDRANTS, NEW MAINS AND SERVICES.					
Water pumped into distribution system				3,443,388	16
Less: Water sold				3,019,769	17
Losses and unaccounted for				423,619	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
TBC					
Maximum gallons pumped by all methods in any one day during reporting year				14,746	21
Date of maximum: 7/25/2000					22
Cause of maximum:					23
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				7,200	24
Date of minimum: 11/12/2000					25
Total KWH used for pumping for the year				5,804,229	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	1	1,200	10	48	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LAKE WINNEBAGO #1	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	1
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1970	1970	1970	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,085	4,170	5,555	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1970	1970	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	125	250	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #4	PLANT #1	PLANT #2	13
Location	ONEIDA STREET	337 W. WATER STREET	337 W. WATER STREET	14
Purpose	P	P	P	15
Destination	T	D	D	16
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	17
Year Installed	1970	1988	1988	18
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	19
Actual Capacity (gpm)	7,645	3,472	2,083	20
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. MOTOR	U.S. MOTOR	21
Year Installed	1970	1988	1988	22
Type	ELECTRIC	ELECTRIC	ELECTRIC	23
Horsepower	250	150	250	24

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PLANT #3	PLANT #4	PLANT #5	1
Location	337 W WATER STREET	337 W. WATER STREET	1015 W. LINDBERGH	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	GOULDS	5
Year Installed	1988	1988	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	4,861	6,250	1,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	SEIMENS	9
Year Installed	1988	1988	1986	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	300	400	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT #6			14
Location	1015 W. LINDBERGH			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	1998			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	1,700			21
Pump Motor or Standby Engine Mfr	SEIMENS			22
Year Installed	1998			23
Type	ELECTRIC			24
Horsepower	40			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	LINDBERGH	MATTHIAS	ONEIDA	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1964	1988	1951	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	140	168	168	10
Total capacity in gallons	2,000,000	1,000,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PLANT 1	PLANT 2	PROSPECT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1940	1970	1910	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	10	10	60	10
Total capacity in gallons	1,000,000	1,000,000	2,250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RIDGEWAY	WALNUT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1986	1915		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	168	178		10
				11
Total capacity in gallons	300,000	500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		14
				15
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		16
				17
Filters, type (gravity, pressure, other, none)		GRAVITY		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		23.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	483	0	0	0	483
M	D	1.500	1,341	0	0	0	1,341
M	D	4.000	51,018	0	1,027	0	49,991
P	D	4.000	639	0	0	0	639
M	D	6.000	374,878	0	15,747	0	359,131
P	D	6.000	1,891	0	0	0	1,891
M	D	8.000	506,029	0	3,394	0	502,635
P	D	8.000	287,996	27,206	144	0	315,058
M	D	10.000	5,325	0	0	0	5,325
M	D	12.000	192,530	0	635	0	191,895
P	D	12.000	112,219	21,472	0	0	133,691
M	T	16.000	54,874	0	0	0	54,874
M	T	18.000	1,302	0	0	0	1,302
M	T	20.000	11,830	0	0	0	11,830
M	T	24.000	12,404	0	0	0	12,404
M	T	30.000	2,248	0	0	0	2,248
Total Within Municipality			1,617,007	48,678	20,947	0	1,644,738
P	D	8.000	184	0	0	0	184
M	D	12.000	10,069	0	0	0	10,069
P	D	12.000	1,422	0	0	0	1,422
P	S	36.000	162	0	0	0	162
P	S	42.000	18,158	0	0	0	18,158
Total Outside of Municipality			29,995	0	0	0	29,995
Total Utility			1,647,002	48,678	20,947	0	1,674,733

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	774	0	20	0	754		1
M	0.750	13,283	0	4	0	13,279		2
M	1.000	10,065	562	5	0	10,622		3
M	1.500	486	5	0	0	491		4
M	2.000	272	4	0	0	276		5
M	3.000	1	0	0	0	1		6
M	4.000	130	1	0	0	131		7
P	6.000	8	0	0	0	8		8
M	6.000	153	0	0	0	153		9
P	8.000	9	0	0	0	9		10
M	8.000	124	9	0	0	133		11
P	12.000	1	0	0	0	1		12
M	12.000	28	0	0	0	28		13
Total Utility		25,334	581	29	0	25,886	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,271	0	93	0	14,178	2,525	1
0.750	7,949	468	11	0	8,406	1,011	2
1.000	2,121	36	40	0	2,117	170	3
1.500	325	34	6	0	353	69	4
2.000	242	16	23	0	235	53	5
3.000	107	2	7	0	102	47	6
4.000	86	0	5	0	81	34	7
6.000	13	0	6	0	7	7	8
8.000	3	0	0	0	3	2	9
12.000	1	0	0	0	1	1	10
Total:	25,118	556	191	0	25,483	3,919	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	13,590	359	4	1	0	224	14,178	1
0.750	7,665	432	17	5	0	287	8,406	2
1.000	1,666	343	17	5	0	86	2,117	3
1.500	3	302	15	10	0	23	353	4
2.000	0	121	21	18	0	75	235	5
3.000	0	32	2	8	0	60	102	6
4.000	0	8	16	10	0	47	81	7
6.000	0	0	2	1	1	3	7	8
8.000	0	0	1	0	2	0	3	9
12.000	0	0	0	0	1	0	1	10
Total:	22,924	1,597	95	58	4	805	25,483	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	2,566	122	59		2,629	2
Total Fire Hydrants	2,568	122	59	0	2,631	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	2,629
Number of distribution system valves end of year:	4,995
Number of distribution valves operated during year:	2,498

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Water treatment Equipment (332) - \$103,115 of additions consists of a new balk feed system.

Transportation Equipment (392) - \$117,816 of retirements includes a 1986 dump truck (\$95,018), a 1989 Ford Van (\$11,510), and a 1990 Chevy Van (\$11,288).

Water Mains (Page W-17)

\$2,312,719

Mains of \$148,431 were contributed by developers or assessed to property owners at cost. Mains of \$342,933 were contributed by the municipality.

Water Services (Page W-18)

\$297,402

Services of \$27,724 were contributed by developers or assessed to property owners at cost. Services of \$46,721 were contributed by the municipality.
